

**Department of Commerce
Bureau of Export Administration
Fiscal Year 2000**

Documents to be provided by Client (PBC) – Final

| | Documents to be provided | Date Requested | Date Received | Contact Person |
|-----|--|--|----------------------|-----------------------|
| | <i>Funds Balance with Treasury:</i> | | | |
| 1. | SF 2108 Year-end closing statement for fiscal year ended 9/30/00. | 11/13/00 | 11/16/00 | Danny O'Berry |
| 2. | Receipt Account Trial Balance (TFS 6655) for fiscal year ended 9/30/00. | 11/06/00 | 10/26/00 | Danny O'Berry |
| 3. | 2000 Reconciliations of the Monthly Report of Validated cash Transaction to SF 224 should be available for our review upon request. | 11/06/00 | Access | Nancy Eadie |
| 4. | 2000 Cumulative Cash Reconciliations should be available for our review upon request. | 11/06/00 | Access | Nancy Eadie |
| 5. | Listing of receipts considered undeposited receipts as of fiscal year ended 9/30/00. | 11/06/00 | 11/7/00 | Nancy Eadie |
| 6. | Weekly Aging Report of Schedule Difference by location for OPAC In-transit items as of fiscal year ended 9/30/00. | 11/06/00 | 11/7/00 | Nancy Eadie |
| 7. | Access to the detail listing of the foreign currency receipts and disbursements for the entire fiscal year ended 9/30/00 (if applicable). | 10/30/00 | Access | Sandi Walters & ASCs |
| 8. | <i>Statement of Transactions</i> (SF 224) for each agency location code (ALC) for September, plus the 2 months subsequent to the fiscal year end. | Sept: 10/30/00 Oct: 11/20/00 Nov: 12/10/00 | 10/30/00 11/07/00 | Nancy Eadie |
| 9. | <i>Statement of Difference</i> (TFS 6652) for September, plus the 2 months subsequent to the fiscal year end, along with reconciliation of the general ledger amounts to report amounts. The supporting documentation for disbursements shown on the SF 224 reports should be available for our review upon request. | Sept: 10/30/00 Oct: 11/20/00 Nov: 12/10/00 | 10/30/00 11/28/00 | Nancy Eadie |
| 10. | Undisbursed Appropriation Account Trial Balance (TFS 6654 / 6653) for fiscal year ended September 30, 2000. | 11/01/00 | 10/30/00 | Nancy Eadie |
| | <i>Laws & Regulations</i> | | | |
| 11. | Public Law documents for FY 2000 subsequent to interim (i.e. rescissions or other changes to the appropriation). | 10/23/00 | 11/13/00 | Randall Pratt |
| 12. | Annual section 2 and section 4 FMFIA reports for FY 2000. | 11/27/00 | 11/09/00 | Gay Shrum & Ted Zois |
| | <i>Accounts Receivable / Receipts</i> | | | |
| 13. | Detail listings (subsidiary ledgers) of accounts receivable as of September 30, 2000 via CD-ROM. | 10/17/00 | 10/13/00 | Ted Wolfgang |

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| 14. | Data file containing all cash collections through September 30, 2000 via CD-Rom, and a reconciliation of the data file to the general ledger. | 10/17/00 | 10/13/00 | Ted Wolfgang |
| 15. | Aging analysis that indicate amounts outstanding 30, 60, 90, and over 90 days. Also, method of calculation supporting the "Allowance for Doubtful Accounts" by fund. | 11/06/00 | 11/09/00 | Chuck Kilgore |
| 16. | Treasury Report on Receivables and the related certification. | 11/15/00 | 10/31/00 | Lynne Baronoff |
| 17. | Access to reimbursable receivable files and related supporting documentation for FY 00 reimbursable receivable as of September 30, 2000. | 11/06/00 | Access | Lynne Baronoff |
| 18. | Data file containing all cash collections for October 2000 via CD-Rom, and a reconciliation of the data file to the general ledger. | 11/08/00 | 11/03/00 | Ted Wolfgang |
| 19. | Data file containing all cash collections from November 2000 via CD-Rom, and a reconciliation of the data file to the general ledger. | 12/08/00 | | Ted Wolfgang |
| | <i>Civil Monetary Penalties</i> | | | |
| 20. | FY 00 Civil Monetary Penalty Reports and support of calculation of report totals. | 10/30/00 | N/A | Gay Shrum |
| 21. | Detail listing of Civil Monetary Penalties accounts receivable balance from FIMA as of September 30, 2000, including aging analysis and support for "Allowance for Uncollectible Account Receivable" as of September 30, 2000. | 10/30/00 | 10/21/00 | Lynne Baronoff |
| 22. | A list of cases sent to the Dept. of Justice for civil penalty action, consultation for civil collection action, or civil forfeiture action as of 9/30/00. | 10/30/00 | 11/09/00 | Gay Shrum |
| 23. | Support for amount of seized and forfeited property during 2000. | 10/30/00 | 11/18/00 None | Gay Shrum |
| 24. | Detail listing of CMP cases assessed or settled during October and November 2000. | October: 11/01/00 November: 12/01/00 | 11/02/00 | Lynne Baronoff / Gay Shrum |
| 25. | Deleted | | | |
| | <i>Personal Property</i> | | | |
| 26. | Rollforward by Major Asset Category for all personal property from PMIS. This should include prior period adjustments, additions, and deletions. | 10/30/00 | 11/14/00 | Ted Zois & Gay Shrum |
| 27. | Schedule of depreciation expense and accumulated depreciation. | 10/30/00 | 11/09/00 | Gay Shrum |
| 28. | Detail listing of unsupported items for personal properties and access to the listing of unsupported items for real properties at ASCs. | 10/30/00 | 11/14/00 | Ted Zois & Gay Shrum |

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| 29. | Access to supporting documentation and "master record" screen print that will help determine accurate acquisition amounts, asset useful life, depreciation expense, accumulated depreciation, ownership, object class, DOC description codes and status. | 10/30/00 | Access | Gay Shrum |
| | <i>Real and Personal Leases</i> | | | |
| 30. | Detail listing of lease agreements where BXA is the lessor (if applicable). | 10/30/00 | N/A | Chuck Kilgore |
| 31. | Detail listing of Real Property operating, capital, and GSA leases, including type of property, terms, support for lease classification, future minimum lease payments schedule through year 2003 and thereafter, and access to lease agreements (Note 1: for all leases > \$200k & > 1 yr. And a separate listing of leases > \$25k as of September 30, 2000. | 10/30/00 | 11/9/00 | Gay Shrum |
| | <i>Accounts Payable</i> | | | |
| 32. | Detail listing of accounts payable as of September 30, 2000 via CD-ROM. | 10/17/00 | 10/13/00 | Ted Wolfgang |
| 33. | Detail listing of all BXA's active contracts as of 9/30/00. | 10/23/00 | 11/16/00 | Ron Loube |
| 34. | Detail listing of all contracts identified as having contract retainage provisions as of 9/30/00. | 10/23/00 | 11/16/00 | Ron Loube |
| 35. | Detail listing of contract retainages with total accrue cost (in fact been withheld) as of 9/30/00. | 10/23/00 | 10/12/00 | Mark St. Clair |
| 36. | Access to current unpaid invoices. | 11/06/00 | Access | Mark St. Clair |
| 37. | Access to purchase orders, receiving reports, vendors' invoices, statements, and other support documentation to verify that the payable amount is a viable liability at year-end. | 11/06/00 | Access | Mark St. Clair & Keith Schellhase |
| | <i>Undelivered Orders</i> | | | |
| 38. | Detail listing of undelivered orders as of September 30, 2000 via CD-ROM. | 10/17/00 | 10/13/00 | Ted Wolfgang |
| | <i>Human Resources: Payroll</i> | | | |
| 39. | FIMA query of actual and estimated payroll expenses as of September 30, 2000. | 10/17/00 | 10/17/00 | Barbara Straight |
| 40. | Labor costing detail (Time and Expense Summary Report) for May 1, 2000 through September 30, 2000. [Note: We will request access to specific labor costing detail CD-Roms after we receive and review the other payroll-related PBC items.] | 10/17/00 | 10/17/00 | Barbara Straight |
| 41. | "Employees by Line Office Across SOName" Report as of September 30, 2000. [By organization code] | 10/17/00 | 10/19/00 | Noreen Kesecker |
| 42. | Year-end payroll accrual computation. | 11/13/00 | 11/12/00 | Nancy Eadie |
| 43. | Actuarial liability estimates for Department of Commerce pertaining to the Federal Employees' Compensation Act (FECA) | 11/20/00 | | Chuck Kilgore |

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| 44. | Detail listing of pension liabilities and related pension expenses as of September 30,2000. | 11/30/00 | 11/08/00 | Chuck Kilgore |
| 45. | NFC Focus Report used to support accrued annual leave as of September 30, 2000 | 11/13/00 | 10/24/00 | Noreen Kesecker |
| | <i>Disbursements/Expenses</i> | | | |
| 46. | Data file containing all cash disbursements for October 1, 1999 through September 30, 2000 via CD-ROM, and a reconciliation of the data file to the general ledger. | 10/17/00 | 10/13/00 | Ted Wolfgang |
| 47. | Data file containing all cash disbursements for October 2000 via CD-ROM, and a reconciliation of the data file to the general ledger. | 11/13/00 | 11/03/00 | Ted Wolfgang |
| 48. | Data file containing all cash disbursements for November 2000 via CD-ROM, and a reconciliation of the data file to the general ledger. | 12/08/00 | | Ted Wolfgang |
| 49. | FY 2000 payment performance data submitted to OMB, as required by OMB Circular A-125 and the <i>Prompt Payment Act</i> . | 11/27/00 | 10/26/00 | Sandi Walters |
| 50. | Detail of BXA's accrual of expenses and liabilities that were disbursed after FY00 year-end but were related to FY00. | 11/27/00 | 11/20/00 | Chuck Kilgore |
| | <i>Commitments and Contingencies</i> | | | |
| 51. | Listing of long-term commitments in effect at September 30, 2000 (e.g., leases, constructions or other projects, purchase contracts, etc). | 11/06/00 | 11/16/00 | Chuck Kilgore |
| 52. | Listing of contingent liabilities (e.g. guarantees or endorsements, incurred but unreported claims, irregularities involving management or employees, unfunded, pension costs, cases transferred to the Department of Justice etc.) as of September 30, 2000. | 11/06/00 | 11/13/00 | Chuck Kilgore |
| 53. | Listing of Equal Employment Opportunity (EEO) claims where it is more than likely that BXA will incur a loss. Include: type of claim, whether claim is probable, reasonable, or reasonably possible, an estimate (range) of amount of probable loss. | 11/06/00 | 11/13/00 | Chuck Kilgore |
| 54. | Listing of following claims where it is likely BXA will incur loss: <ul style="list-style-type: none"> • Administrative Grievances • Negotiated Grievances • Unfair Labor Practices • Arbitrations | 11/06/00 | 11/13/00 | Chuck Kilgore |
| | <i>Budgetary Execution</i> | | | |
| 55. | September 30, 2000 SF-132s for all appropriation codes. | 10/23/00 | 10/23/00 | Doris Bond |
| 56. | September 30, 2000 SF-133s for all appropriation codes including trial balance and supporting documentation for lines 8 & 15 calculations. | 11/13/00 | 11/09/00 | Doris Bond |
| | <i>Performance Measure/Overview</i> | | | |
| 57. | BXA FY 2000 Draft Overview | 11/13/00 | | Gay Shrum |

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| 58. | BXA FY 2000 Performance Measures. | 11/13/00 | | Janet Robinson |
| | <i>Other</i> | | | |
| 59. | Agency prepared financial statements and footnotes for all BXA Programs/Funds for FY 2000, including support for footnotes. | F/S: 12/01/00 F/N:12/01/00 | 12/01/00 12/01/00 | Chuck Kilgore |
| 60. | Detail listing of prior period adjustments, if applicable. | 12/01/00 | 12/01/00 None | Chuck Kilgore |
| 61. | Listing of all events occurring after September 30, 2000 that could have a significant effect on the 2000 financial statement (e.g. extraordinary event, sale or acquisitions of fixed assets, settlement of material claims, etc.) | 12/10/00 | | Gay Shrum |
| 62. | Copies of OIG, GAO, or Other audit reports issued to BXA for FY 00 that were not provided during interim. | 10/22/00 | 11/9/00 | Gay Shrum |
| 63. | Legal representation letters (format to be provided by KPMG) | 12/29/00 | | Gay Shrum |
| 64. | Management representation letter (format to be provided by KPMG) | 12/29/00 | | Gay Shrum |
| 65. | Listing of all petty cash and imprest funds as of September 30, 2000 including amount and location, plus the name and phone number of custodian. The information at the ASCs should be provided to HQ. | 10/23/00 | 10/26/00 | Sandi Walters & ASCs |

NOTE: Updated as of 12/01/00. If you have any questions related to this PBC listing, please contact Lenora Reid at (301) 427-2132.